HON'BLE SHRI G.S.SINGHVI, THE CHIEF JUSTICE

AND

HON'BLE SHRI JUSTICE G.BHAVANI PRASAD

WRIT PETITION No.3133 of 2006

Between:

M/s. Sri Anitha Traders & another. …Petitioners.

AND

Assistant Commercial Tax Officer,

No. II (Intelligence), Tirupati,

Chittoor District & another. …Respondents.

-

:: ORDER ::

Counsel for the Petitioners : Sri M.V.J.K. Kumar

Counsel for the Respondents : Sri K.Raji Reddy,

Special Government Pleader for

Taxes.

22nd FEBRUARY 2006

Per G.S.Singhvi, C.J.

In this petition, the petitioners have prayed for quashing two notices dated 13-2-2006 issued by Assistant Commercial Tax Officer-II, Intelligence, Tirupati under Section 43 of Andhra Pradesh Value Added Tax Act, 2005 (for short 'the Act') read with Rule 58 (1) of Andhra Pradesh Value Added Tax Rules, 2005 and Section 58 read with

Section 61 (1)(b) of the Act respectively.

The petitioners have averred that immediately after receipt of the impugned notices, application dated 15-2-2006 was made to the Assistant Commercial Tax Officer concerned for release of the goods and the vehicle but the same has not been decided despite the fact that they are prepared to pay tax on the value specified in the impugned notices.

We have heard learned counsel for the parties and perused the record.

In our opinion, it is not necessary to adjudicate on the legality of the impugned notices because we feel that ends of justice would be met by directing Assistant Commercial Officer-II, Intelligence, Tirupati, to consider the application made by the petitioners for release of the vehicle and decide the same within 24 hours from today. If the petitioners reiterate their undertaking to pay the tax due, then there should be no impediment in the release of the vehicle.

With the above directions and observations, the writ petition is disposed of.

While disposing of the writ petition in the manner indicated above, we make it clear that the aforementioned direction shall not absolve the petitioners of any other liability, which they may have incurred on account of violation of the provisions of the Act and the Rules.

G.S. SINGHVI, C.J.

22nd February, 2006.

G.BHAVANI PRASAD, J.

ARS/vtv

Note: Court Officer is directed to give attested copy of the order

to the counsel.

(BO)